IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

ORDER

VS.

JOHN J. GAURUDER, et al.,

Defendants.

Case No. 1:06-CV-88 CW PMW

This case was assigned to United States District Court Judge Clark Waddoups and referred to United States Magistrate Paul M. Warner under 28 U.S.C. § 636(b)(1)(B). On March 22, 2010, the Magistrate Judge issued a Report and Recommendation, recommending that Plaintiff's motion for default judgment against Defendant The Order of Tranquility, A Church ("Tranquility") be granted pursuant to Rule 55(b)(2) of the Federal Rules of Civil Procedure.

On April 7, 2010, Rulon F. DeYoung filed an objection, purportedly on behalf of Tranquility. Tranquility and Mr. DeYoung, however, have been informed by the court several times that corporate entities must be represented by practicing attorneys, and that Mr. DeYoung, who is not an attorney, may not speak on Tranquility's behalf.¹ Tranquility has therefore missed the 10 day deadline to object to the Magistrate Judge's report and recommendations.

Accordingly, the court hereby APPROVES AND ADOPTS the Magistrate Judge's

¹ In any event, even if the court were consider Mr. DeYoung's objections, it is clear that they have no merit.

Report and Recommendation and GRANTS Plaintiff's motion for default judgment as to Tranquility.

SO ORDERED this 29th day of April, 2010.

BY THE COURT:

Clark Waddoups

United States District Judge

Clark Daddups